GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Acts-The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-Sub-section (2) of section 23 of the Act–Specifying the category of persons exempt from obtaining registration under the Act-Notification-Orders–Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 226 Dated: 22-06-2017

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 19.6.2017.

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O R D E R:

1. The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:22-06-2017.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 23 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force with effect on and from the 22nd day of June, 2017.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

**Copy to:**

The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2),Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement)
Dept., B.R.K.R.Govt. Offices Building Complex, Tank Bund Road,Hyderabad.
The Law (F) Department.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER